

Analysis of IS3:

As can be seen from the analysis below, almost 90% of economic entities which report to the SEC using XBRL-based financial reports conform to the relation tested by rule IS3 which is:

Income (Loss) from Continuing Operations Before Equity Method Investments = Operating Income (Loss) + Nonoperating Income (Loss) - Interest And Debt Expense

#	Category	Signal	Severity	Failures	Filings	Pass %	Fail %
1	BS	usfac:BS1	REVIEW	127	127	98.69%	1.31%
2	BS	usfac:BS2	REVIEW	48	48	99.50%	0.50%
3	BS	usfac:BS3	REVIEW	254	254	97.38%	2.62%
4	BS	usfac:BS4	REVIEW	124	124	98.72%	1.28%
5	BS	usfac:BS5	REVIEW	431	431	95.55%	4.45%
6	CF	usfac:CF1	REVIEW	372	372	96.16%	3.84%
7	CF	usfac:CF2	REVIEW	256	256	97.36%	2.64%
8	CF	usfac:CF3	REVIEW	31	31	99.68%	0.32%
9	CF	usfac:CF4	REVIEW	39	39	99.60%	0.40%
10	CF	usfac:CF5	REVIEW	4	4	99.96%	0.04%
11	CF	usfac:CF6	REVIEW	8	8	99.92%	0.08%
12	IS	usfac:IS1	REVIEW	229	229	97.63%	2.37%
13	IS	usfac:IS2	REVIEW	1602	1602	83.45%	16.55%
14	IS	usfac:IS3	REVIEW	1054	1054	89.11%	10.89%
15	IS	usfac:IS4	REVIEW	411	411	95.75%	4.25%
16	IS	usfac:IS5	REVIEW	571	571	94.10%	5.90%
17	IS	usfac:IS6	REVIEW	549	549	94.33%	5.67%
18	IS	usfac:IS7	REVIEW	398	398	95.89%	4.11%
19	IS	usfac:IS8	REVIEW	43	43	99.56%	0.44%
20	SCI	usfac:IS10	REVIEW	294	294	96.96%	3.04%
21	SCI	usfac:IS9	REVIEW	187	187	98.07%	1.93%

However, there are 1,054 economic entities which report to the SEC using the XBRL-based financial reports which do not conform to this relationship rule, about 10% of all 9,679 entities.

Why do the 1,054 economic entities not conform? To determine why, information from each of the 9,679 reporting entities was loaded into a database so that the detailed information can be examined.

The information relevant to this question for every filer’s financial report was loaded into a database. A query returns the relevant information as can be seen from the screen shot below:

qryAnalyze_IS3_InterestAndDebtExpense						
EntityRegistrantName	NonoperatingIncomeLossPlusInterestAndDebtExpense	NonoperatingIncomeLoss	InterestAndDebtExpense	IS3	Test	
21st Century Oncology Holdings, Inc.	0	0	0	0	0	0
22nd Century Group, Inc.	-4055598	-4055598	0	0	0	0
24HOLDINGS INC	0	0	0	0	0	0
250 WEST 57TH ST ASSOCIATES L.L.C.	0	0	0	0	0	0
2-Track Global, Inc.	-10077	0	10077	28621	-18544	
2U, Inc.	-886000	-886000	0	0	0	
30DC, INC.	93513	93513	0	0	0	0
3DICON CORP	0	0	0	0	0	0
3D MAKERJET, INC.	48146	48146	0	-96292	96292	
3D PIONEER SYSTEMS, INC.	-32657	0	0	0	0	0
3D SYSTEMS CORP	-2524000	0	0	0	0	0
3DX Industries, Inc.	-19678326	0	0	0	0	0
3M CO	-146000000	-64000000	82000000	82000000	0	
3PEA INTERNATIONAL, INC.	-32058	-32058	0	0	0	0
3Power Energy Group Inc.	-37965	0	0	0	0	0
4Cable TV International, Inc.	-58201	0	0	0	0	0
4G ENTERPRISES, INC.	0	0	0	0	0	0
4Licensing Corp	1747000	1747000	-33000	-33000	0	0
4NET SOFTWARE INC	-9830	-9830	0	0	0	0
4th Grade Films Inc	-7229	0	0	0	0	0
5Barz International, Inc.	-18226	0	18226	36452	-18226	
5V Inc.	0	0	0	0	0	0
60 EAST 42ND STREET ASSOCIATES L.L.C.	0	0	0	0	0	0
800 Commerce, Inc.	7054	0	0	0	0	0

Record: 25 of 9679 | Unfiltered | Search

A query of the data set filters all 9,679 filers to a set of only those filers where the result of test IS3 does NOT equal ZERO meaning that the relationship expressed above is not satisfied. Note the total record count of 1054 which matches the testing summary above:

EntityRegistrantName	NonoperatingIncomeLoss	InterestAndDebtExpense	NonoperatingIncomeLossPlusInterestAndDebtExpense	IS3	Test
AMP Holding Inc.	0	156977	-156977	313954	-156977
AMPIO PHARMACEUTICALS, INC.	11000	0	11000	-22000	22000
AmREIT, Inc.	536000	-5295000	536000	-5295000	0
2-Track Global, Inc.	0	10077	-10077	28621	-18544
3D MAKERJET, INC.	48146	0	48146	-96292	96292
3M CO	-64000000	82000000	-146000000	82000000	0
4Licensing Corp	1747000	-33000	1747000	-33000	0
5Barz International, Inc.	0	18226	-18226	36452	-18226
ABAXIS INC	47000	49000	47000	49000	0
ABOVENET INC	800000	-1100000	800000	-1100000	0
Acacia Diversified Holdings, Inc.	-299	0	-299	598	-598
ACCELRY'S, INC.	4852000	25895000	4852000	25895000	0
ACCENTIA BIOPHARMACEUTICALS INC	0	0	7109786	-6987995	6987995
ACCESS PHARMACEUTICALS INC	-11335000	259000	-11594000	259000	0
ACCO BRANDS CORP	0	0	-21500000	2400000	-2400000
ACELRX PHARMACEUTICALS INC	1597000	0	1597000	-3194000	3194000
ACETO CORP	971000	-1769000	971000	-1769000	0
ACL I Corp	49163000	-98326000	49163000	-98326000	0
Actavis, Inc.	-143000000	-3300000	-143000000	-3300000	0
ACTAVIS PLC	-180500000	-1800000	-180500000	-1800000	0
ACTIVE POWER INC	-128000	-207000	-128000	-207000	0
ADA-ES INC	-663000	0	-663000	7616000	-7616000
ADS Waste Holdings, Inc.	-69000000	300000	-69000000	300000	0
ADVANCED DRAINAGE SYSTEMS, INC.	0	0	-4008000	-621000	621000
ADVANCED EMISSIONS SOLUTIONS, INC.	-1123000	0	-1123000	24527000	-24527000
ADVISORY BOARD CO	0	0	2860000	-2150000	2150000
AECOM TECHNOLOGY CORP	856000	-80137000	856000	-80137000	0
Aethlon Medical Inc	0	78654	-78654	-2453630	2532284
AFFINION GROUP, INC.	0	0	-96900000	-8300000	8300000
AFFYMETRIX INC	1711000	-3377000	1711000	-3377000	0
AGCO CORP /DE	0	0	-79800000	26100000	-26100000
AGENUS INC	10576829	-651935	10576829	-651935	0
AGFEED INDUSTRIES, INC.	-1944236	1910796	-3855032	1910796	0
AGILENT TECHNOLOGIES INC.	0	0	292000000	-388000000	388000000
AGL RESOURCES INC.	0	0	-95000000	4000000	-4000000
AGR Tools, Inc.	-46627	35902	-82529	35902	0
Aircastle LTD	-33819000	0	-33819000	67638000	-67638000
AIR T INC	11973	38000	11973	38000	0
AirTouch Communications, Inc.	225892	-521379	225892	-521379	0
Alamo Energy Corp.	24	0	24	-48	48
ALASKA COMMUNICATIONS SYSTEMS GROUP INC	-17515000	0	-17515000	35030000	-35030000
ALBEMARLE CORP	0	17506000	-17506000	81630000	-64124000
ALCOA INC	-30000000	0	-30000000	60000000	-60000000
ALERE INC.	0	0	-104293000	7439000	-7439000
ALEXANDERS INC	0	17274000	-17274000	826000	16448000
ALUKA REWATER CO, INC	221066	0	221066	442132	442132

Record: 1 of 1054 Filtered Search

Per observations of SEC filings, a pattern was observed that the amount of the error many times equaled the exact amount of reported line item “Interest and Debt Expense”:

Component: (Network and Table)					
Network		Income Statement (MultiStep)			
Label	Value	Balance	Origin	Message	
Revenues	15,965,000,000	Credit	fac:Revenues[us-gaap:SalesRevenueNet[15,965,000,000]]		
Cost of Revenue	8,215,000,000	Debit	fac:CostOfRevenue[us-gaap:CostOfRevenue[8,215,000,000]]		
Gross Profit	7,750,000,000	Credit	fac:GrossProfit[7,750,000,000] = fac:Revenues[us-gaap:SalesRevenueNet[15,965,000,000]] - fac:CostOfRevenue[us-gaap:CostOfRevenue[8,215,000,000]]	IS1: OK	
Operating Expenses	4,178,000,000	Debit	fac:OperatingExpenses[4,178,000,000] = fac:CostsAndExpenses[us-gaap:CostsAndExpenses[12,393,000,000]] - fac:CostOfRevenue[us-gaap:CostOfRevenue[8,215,000,000]]		
Costs and Expenses	12,393,000,000	Debit	fac:CostsAndExpenses[us-gaap:CostsAndExpenses[12,393,000,000]]		
Other Operating Income (Expenses)	0	Credit	fac:OtherOperatingIncomeExpenses[0] = fac:OperatingIncomeLoss[us-gaap:OperatingIncomeLoss[3,572,000,000]] - (fac:GrossProfit[7,750,000,000] - fac:OperatingExpenses[4,178,000,000])		
Operating Income (Loss)	3,572,000,000	Credit	fac:OperatingIncomeLoss[us-gaap:OperatingIncomeLoss[3,572,000,000]]	IS2: OK	
Nonoperating Income (Loss)	(64,000,000)	Credit	fac:NonoperatingIncomeLoss[us-gaap:NonoperatingIncomeExpense[-64,000,000]]		
Interest and Debt Expense	82,000,000	Debit	fac:InterestAndDebtExpense[us-gaap:InterestAndDebtExpense[82,000,000]]		
Nonoperating Income (Loss) Plus Interest and Debt Expense	(146,000,000)	Credit	fac:NonoperatingIncomeLossPlusInterestAndDebtExpense[-146,000,000] = fac:NonoperatingIncomeLoss[us-gaap:NonoperatingIncomeExpense[-64,000,000]] - fac:InterestAndDebtExpense[us-gaap:InterestAndDebtExpense[82,000,000]]		
Income (Loss) before Equity Method Investments	3,508,000,000	Credit	fac:IncomeLossBeforeEquityMethodInvestments[3,508,000,000] = fac:IncomeLossFromContinuingOperationsBeforeTax[us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest[3,508,000,000]] - fac:IncomeLossFromEquityMethodInvestments[0]	IS3: Fail; Difference of (82,000,000)	
Income (Loss) from Equity Method Investments	0	Credit	fac:IncomeLossFromEquityMethodInvestments[0] = 0		

So a test is created in the query to show where InterestAndDebtExpense minus the IS3 result amount equaled 0, meaning that the two values (InterestAndDebtExpense and the result of test IS3) were equal.

This is that result. Note the total record count of 514. That means that there were 514 reporting entities who had the same pattern of information.

EntityRegistrantName	NonoperatingIncomeLoss	InterestAndDebtExpense	NonoperatingIncomeLossPlusInterestAndDebtExpense	IS3	Test
AmREIT, Inc.	536000	-5295000	536000	-5295000	0
SM CO	-64000000	82000000	-146000000	82000000	0
4Licensing Corp	1747000	-33000	1747000	-33000	0
ABAXIS INC	47000	49000	47000	49000	0
ABOVENET INC	800000	-1100000	800000	-1100000	0
ACCELRY'S, INC.	4852000	25895000	4852000	25895000	0
ACCESS PHARMACEUTICALS INC	-11335000	259000	-11594000	259000	0
ACETO CORP	971000	-1769000	971000	-1769000	0
ACL I Corp	49163000	-98326000	49163000	-98326000	0
Actavis, Inc.	-143000000	-3300000	-143000000	-3300000	0
ACTAVIS PLC	-180500000	-1800000	-180500000	-1800000	0
ACTIVE POWER INC	-128000	-207000	-128000	-207000	0
ADS Waste Holdings, Inc.	-69000000	300000	-69000000	300000	0
AECOM TECHNOLOGY CORP	856000	-80137000	856000	-80137000	0
AFFYMETRIX INC	1711000	-3377000	1711000	-3377000	0
AGENUS INC	10576829	-651935	10576829	-651935	0
AGFEED INDUSTRIES, INC.	-1944236	1910796	-3855032	1910796	0
AGR Tools, Inc.	-46627	35902	-82529	35902	0
AIR T INC	11973	38000	11973	38000	0
AirTouch Communications, Inc.	225892	-521379	225892	-521379	0
ALL AMERICAN SPORTPARK INC	266631	-115586	266631	-115586	0
Allegiant Travel CO	6210000	-12349000	6210000	-12349000	0
ALLETE INC	-12100000	-10300000	-12100000	-10300000	0
Allied Nevada Gold Corp.	-38000	-17101000	-38000	-17101000	0
ALLISON TRANSMISSION HOLDINGS INC	-1300000	-71700000	-1300000	-71700000	0
Alphabet Holding Company, Inc.	1809000	-157574000	1809000	-157574000	0
ALPHA PRO TECH LTD	613000	-195000	613000	-195000	0
Alternate Energy Solutions, Inc.	-9917	4521	-9917	4521	0
Alternative Energy & Environmental Solutions, Inc.	-156956	143303	-156956	143303	0
ALTEVA, INC.	52207000	-52373000	52207000	-52373000	0
AMC ENTERTAINMENT HOLDINGS, INC.	-42374000	-4213000	-42374000	-4213000	0
AMC ENTERTAINMENT INC.	-42374000	-4213000	-42374000	-4213000	0
AMERICAN AIRLINES INC	-539000000	-434000000	-539000000	-434000000	0
AMERICAN BIO MEDICA CORP	10000	-126000	10000	-126000	0
American Electric Technologies Inc	-33000	-290000	-33000	-290000	0
AMERICAN ENERGY GROUP LTD	-265717	2980456	-3246173	2980456	0
AMERICAN MEDIA INC	314000	-14421000	314000	-14421000	0
AMERICAN PACIFIC CORP	14000	-610000	14000	-610000	0
AMERICAN REALTY CAPITAL PROPERTIES, INC.	-199214000	385000	-199214000	385000	0
AMERISOURCEBERGEN CORP	5692000	-92163000	5692000	-92163000	0
Amgen Inc.	237000000	-541000000	237000000	-541000000	0
ANADARKO PETROLEUM CORP	-5452000000	369000000	-5821000000	369000000	0
ANALOGIC CORP	100000	4000	100000	4000	0
ANNIE'S, INC.	15000	-91000	15000	-91000	0
Applied Optoelectronics, Inc.	164000	110000	164000	110000	0
APPLIED INC	110316	220422	110316	220422	0

Record: 14 2 of 514 Filtered Search

When you go look at a filing, you can see what is going on. This filing was selected arbitrarily. This is the SEC filing page:

<http://www.sec.gov/Archives/edgar/data/66740/000110465914055558/0001104659-14-055558-index.htm>

And this is the link to the SEC interactive data viewer for this filing:

http://www.sec.gov/cgi-bin/viewer?action=view&cik=66740&accession_number=0001104659-14-055558&xbrl_type=v#

If you go to the income statement of that financial report, you will see the following:

Consolidated Statement of Income (USD \$) In Millions, except Per Share data, unless otherwise specified	3 Months Ended		6 Months Ended	
	Jun. 30, 2014	Jun. 30, 2013	Jun. 30, 2014	Jun. 30, 2013
Net sales	\$ 8,134	\$ 7,752	\$ 15,965	\$ 15,386
Operating expenses				
Cost of sales	4,184	4,013	8,215	7,982
Selling, general and administrative expenses	1,646	1,610	3,278	3,199
Research, development and related expenses	448	427	900	857
Total operating expenses	6,278	6,050	12,393	12,038
Operating income	1,856	1,702	3,572	3,348
Interest expense and income				
Interest expense	45	41	82	80
Interest income	(9)	(10)	(18)	(20)
Total interest expense - net	36	31	64	60
Income before income taxes	1,820	1,671	3,508	3,288
Provision for income taxes	537	458	1,000	928
Net income including noncontrolling interest	1,283	1,213	2,508	2,360
Less: Net income attributable to noncontrolling interest	16	16	34	34
Net income attributable to 3M	\$ 1,267	\$ 1,197	\$ 2,474	\$ 2,326

Examination of the line item “Interest expense” shows the use of the US GAAP XBRL Taxonomy concept *us-gaap:InterestAndDebtExpense*.

Interest expense	45	41	82
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- Definition
Interest and debt related expenses associated with nonoperating financing activities of the entity.

+ References
- Details
Name: us-gaap_InterestAndDebtExpense
Namespace Prefix: us-gaap_
Data Type: xbrli:monetaryItemType
Balance Type: debit
Period Type: duration

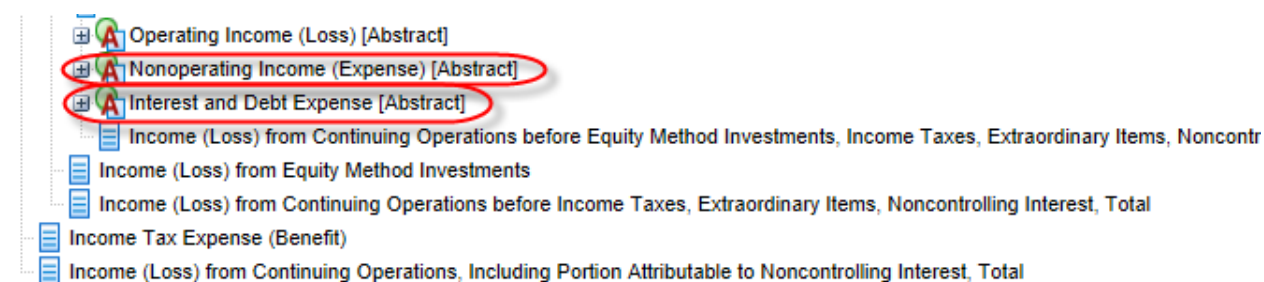
Examination of the line item “Total interest expense – net” shows the use of the US GAAP XBRL Taxonomy concept *us-gaap:NonoperatingIncomeExpense*:

Interest income	19	19	19
Total interest expense - net	36	31	64

- Definition
The aggregate amount of income or expense from ancillary business-related activities (that is to say, excluding major activities considered part of the normal operations of the business).

+ References
- Details
Name: us-gaap_NonoperatingIncomeExpense
Namespace Prefix: us-gaap_
Data Type: xbrli:monetaryItemType
Balance Type: credit
Period Type: duration

By examining the US GAAP XBRL Taxonomy you can see that the taxonomy defines *Nonoperating Income (Expense)* and *Interest and Debt Expense* as two different categories of concepts each of which makes up the difference between *Operating Income (Loss)* and *Income (Loss) from Continuing Operations*: (which line item exactly depends upon whether the filer reports *Income (Loss) from Equity Method Investments* or *Income Tax Expense (Benefit)*):



That the specific report above shows and what in fact each of the 514 entities where the amount of the difference between Interest and Debt Expense and the result of test IS3 (i.e. a “pattern”), of the total 1054 entities (about 50% of the errors) are because a filer reported Interest and Debt Expense as a part of Nonoperating Income (Expense).

The question one can ask is this: Is this approach to reporting appropriate? There appear to be exactly three possible conclusions which could be reached given the facts which exist for the situation which is being observed:

1. Filers are NEVER ALLOWED to combined “Nonoperating Income (Expense)” and “Interest and Debt Expense”. Over 90% of SEC filers never combined *Nonoperating Income (Expense)* and *Interest and Debt Expense*, this can be seen by examining SEC XBRL financial filings.
2. Filers ARE ALLOWED to combined these two concepts. That is what these 514 reporting entities are essentially doing by articulating Interest and Debt Expense as part of Nonoperating Income (Expense). However, the US GAAP XBRL Taxonomy clearly shows that the concepts they have defined are distinct concepts. And therefore, there is a concept missing from the US GAAP XBRL Taxonomy, “Nonoperating Income (Expense) including Interest and Debt Expense”, which should be added to the taxonomy to combined the two existing concepts into one concept. Then, filers could use that concept.
3. Filers can, as these 514 filers have done, change the relation between the concept Interest and Debt Expense, make it part of Nonoperating Income (Expense), and therefore the information expressed by these 514 filings is not in error. What this would imply is that any SEC filer can change the relation between any US GAAP XBRL Taxonomy concept to express any relation which they might desire.

Which is the correct conclusion? Are there perhaps other conclusions which could be reached? Perhaps there are. If #1 or #2 were deemed to be the correct conclusions, then machine interpretation of XBRL-based financial filings is possible. If #3 is the correct conclusion, then it will never be possible for machine-based processes to make use of the information from the 1,054 filings which have unknown relation patterns between the concepts: Income (Loss) from Continuing Operations Before Equity Method Investments, Operating Income (Loss), Nonoperating Income (Loss), and Interest And Debt Expense. Further, it would mean that issues caused by the other 21 fundamental accounting concept test results would cause machine-based processes to stumble and not be able to decipher or interpret reported information. But most importantly, it would mean that the same sort of inconsistencies which cause this one issue, and which cause other issues pointed out by the other 21 fundamental accounting concept relations, would likewise exist in the many, many, many detailed line items of the primary financial statements and within the other disclosures within the notes to the financial statements.

Could the information be read by machines? Yes it could. But after a human-based process and therefore a very expensive and time consuming process of mapping the correct interpretation of information, after a human deciphers and interprets and then creates machine readable information so that machines can then process the reported financial information. It is really that straight forward.

Remember, analysis/exercise shows ONE test of ONE relation. There are 22 such relations between fundamental accounting concepts. This question and answer to this question impacts not just this relation; and not just the 22 relations between fundamental accounting concepts; but rather it impacts every relation of every concept between every other concept in the US GAAP XBRL Taxonomy and in SEC XBRL financial filings. Thousands of disclosures are impacted by the answer to this question.

Therefore, chose your conclusion very carefully.

The following is a summary of SEC XBRL Financial filings which do not conform to fundamental accounting concepts relations test IS3 for the reason pointed out in the analysis above.

Entity Registrant Name	Generator	LinkToXBRLInstance
Cal Dive International, Inc.	Accelus	http://www.sec.gov/Archives/edgar/data/1364100/000136410014000041/dvr-20140630.xml
KIRBY CORP	Accelus	http://www.sec.gov/Archives/edgar/data/56047/000114036114030886/kex-20140630.xml
EASTERN CO	Accelus	http://www.sec.gov/Archives/edgar/data/31107/000003110714000022/eml-20140628.xml
COMPASS MINERALS INTERNATIONAL INC	Accelus	http://www.sec.gov/Archives/edgar/data/1227654/000114036114029574/cmp-20140630.xml
ASTEC INDUSTRIES INC	Accelus	http://www.sec.gov/Archives/edgar/data/792987/000079298714000043/aste-20140630.xml
CABOT MICROELECTRONICS CORP	Accelus	http://www.sec.gov/Archives/edgar/data/1102934/000110293414000022/ccmp-20140630.xml
PAR TECHNOLOGY CORP	Accelus	http://www.sec.gov/Archives/edgar/data/708821/000114036114031485/par-20140630.xml
ENTERPRISE PRODUCTS PARTNERS L P	Accelus	http://www.sec.gov/Archives/edgar/data/1061219/000106121914000023/epd-20140630.xml
TRECORA RESOURCES	Accelus	http://www.sec.gov/Archives/edgar/data/7039/000000703914000017/trec-20140630.xml
SHENANDOAH TELECOMMUNICATIONS CO/VA	Accelus	http://www.sec.gov/Archives/edgar/data/354963/000114036114030415/shen-20140630.xml
HASBRO INC	Accelus	http://www.sec.gov/Archives/edgar/data/46080/00004608014000079/has-20140629.xml
UNITED AMERICAN HEALTHCARE CORP	Accelus	http://www.sec.gov/Archives/edgar/data/867963/000114036114026584/uahc-20140331.xml
CAMBREX CORP	Accelus	http://www.sec.gov/Archives/edgar/data/820081/000114036114030351/cbm-20140630.xml
PULSE ELECTRONICS CORP	Accelus	http://www.sec.gov/Archives/edgar/data/96763/000114036114030818/puls-20140627.xml
FROZEN FOOD EXPRESS INDUSTRIES INC	Accelus	http://www.sec.gov/Archives/edgar/data/39273/000003927313000066/ffex-20130630.xml
CCOM GROUP, INC.	Accelus	http://www.sec.gov/Archives/edgar/data/21828/000114036113031860/ccom-20130630.xml
CENTRAL VERMONT PUBLIC SERVICE CORP	Accelus	http://www.sec.gov/Archives/edgar/data/18808/000114036112023757/cv-20120331.xml
CH ENERGY GROUP INC	Accelus	http://www.sec.gov/Archives/edgar/data/18647/000106139313000038/chg-20130331.xml
STANDARD MOTOR PRODUCTS INC	Accelus	http://www.sec.gov/Archives/edgar/data/93389/000114036114030367/smp-20140630.xml
QUICK-MED TECHNOLOGIES INC	Accelus	http://www.sec.gov/Archives/edgar/data/1088206/000114036113021786/qmdt-20130331.xml
GigOptix, Inc.	Accelus	http://www.sec.gov/Archives/edgar/data/1432150/000114036114031930/gig-20140629.xml
Heelys, Inc.	Accelus	http://www.sec.gov/Archives/edgar/data/1373980/000114036112047002/hlys-20120930.xml
ACTIVE POWER INC	Accelus	http://www.sec.gov/Archives/edgar/data/1044435/000114036114030317/acpw-20140630.xml
4Licensing Corp	Accelus	http://www.sec.gov/Archives/edgar/data/58592/000114036114032881/four-20140630.xml
MORRIS PUBLISHING GROUP LLC	Accelus	http://www.sec.gov/Archives/edgar/data/1276477/000119312512230650/morrsp-20120331.xml
ABAXIS INC	Accelus	http://www.sec.gov/Archives/edgar/data/881890/000114036114031758/abax-20140630.xml
Roper Industries Inc	Accelus	http://www.sec.gov/Archives/edgar/data/882835/000088283514000024/rop-20140630.xml
ACCESS PHARMACEUTICALS INC	Accelus	http://www.sec.gov/Archives/edgar/data/318306/000031830614000022/accp-20140630.xml
NATIONAL TECHNICAL SYSTEMS INC /CA/	Accelus	http://www.sec.gov/Archives/edgar/data/110536/000114036113035753/ntsc-20130731.xml
DXP ENTERPRISES INC	Accelus	http://www.sec.gov/Archives/edgar/data/1020710/000102071014000031/dxpe-20140630.xml
IDEAL FINANCIAL SOLUTIONS INC	Advanced Computer Innovations	http://www.sec.gov/Archives/edgar/data/1302849/000109690611002968/ifsl-20110930.xml
Athena Silver Corporation	Advanced Computer Innovations	http://www.sec.gov/Archives/edgar/data/1304409/000137647414000280/ahnr-20140630.xml
SINOCOM PHARMACEUTICAL, INC.	Advanced Computer Innovations	http://www.sec.gov/Archives/edgar/data/1434017/000113705011000301/sino-20110630.xml
CALIBRUS, INC.	Advanced Computer Innovations	http://www.sec.gov/Archives/edgar/data/1448558/000144855814000555/calb-20140331.xml
New Jersey Mining Co	Advanced Computer Innovations	http://www.sec.gov/Archives/edgar/data/1030192/000105291814000317/njmc-20140630.xml
Cardigant Medical Inc.	Advanced Computer Innovations	http://www.sec.gov/Archives/edgar/data/1491487/000149148714000023/none-20140630.xml
Global Ecology Corp	Advanced Computer Innovations	http://www.sec.gov/Archives/edgar/data/790066/000150441214000063/glec-20130930.xml

Entity Registrant Name	Generator	LinkToXBRLInstance
Elevate, Inc.	Advanced Computer Innovations	http://www.sec.gov/Archives/edgar/data/1424415/000107704812000244/elev-20120229.xml
GLOBAL HEALTHCARE REIT, INC.	Advanced Computer Innovations	http://www.sec.gov/Archives/edgar/data/727346/000137647414000302/glc-20140630.xml
PLH Products, Inc.	Compliance Xpressware	http://www.sec.gov/Archives/edgar/data/1502630/000106299314005097/plhi-20140630.xml
Kandi Technologies Group, Inc.	Compliance Xpressware	http://www.sec.gov/Archives/edgar/data/1316517/000106299314004702/kndi-20140630.xml
ONLINE DISRUPTIVE TECHNOLOGIES, INC.	Compliance Xpressware	http://www.sec.gov/Archives/edgar/data/1498380/000106299314004977/odt-20140630.xml
SILVERADO GOLD MINES LTD	Compliance Xpressware	http://www.sec.gov/Archives/edgar/data/731727/000106299311004665/slglf-20110831.xml
World Series of Golf, Inc.	CompSci	http://www.sec.gov/Archives/edgar/data/1389879/000101968711003684/wsgf-20110930.xml
ExamWorks Group, Inc.	CompSci	http://www.sec.gov/Archives/edgar/data/1498021/000143774914013799/exam-20140630.xml
GLOBAL GOLD CORP	CompSci	http://www.sec.gov/Archives/edgar/data/319671/000143774914015819/gbgd-20140630.xml
MILAGRO OIL & GAS, INC.	CompSci	http://www.sec.gov/Archives/edgar/data/1530796/000143774913010669/mog-20130630.xml
Ixia	CompSci	http://www.sec.gov/Archives/edgar/data/1120295/000143774914017057/xxia-20140630.xml
Celsion CORP	CompSci	http://www.sec.gov/Archives/edgar/data/749647/000143774914014489/clsn-20140630.xml
INVO Bioscience, Inc.,	CompSci	http://www.sec.gov/Archives/edgar/data/1417926/000118518511002092/ivob-20110930.xml
Debut Broadcasting Corporation, Inc.	CompSci	http://www.sec.gov/Archives/edgar/data/1254371/000118518511001934/dbtb-20110930.xml
MEDIA GENERAL INC	CompSci	http://www.sec.gov/Archives/edgar/data/216539/000143774914014811/meg-20140630.xml
Northern Empire Energy Corp.	CompSci	http://www.sec.gov/Archives/edgar/data/1390533/000100201414000405/noee-20140630.xml
Legend Oil & Gas, Ltd.	CompSci	http://www.sec.gov/Archives/edgar/data/1140414/000118518514002299/logl-20140630.xml
Spansion Inc.	CompSci	http://www.sec.gov/Archives/edgar/data/1322705/000143774914013986/code-20140629.xml
China Marketing Media Holdings, Inc.	CompSci	http://www.sec.gov/Archives/edgar/data/1353307/000143774912011695/cmkm-20120930.xml
Ceelox Inc.	CompSci	http://www.sec.gov/Archives/edgar/data/1421766/000100201414000433/celo-20140630.xml
BIO KEY INTERNATIONAL INC	CompSci	http://www.sec.gov/Archives/edgar/data/1019034/000143774914015459/bkyi-20140630.xml
ENGlobal Corporation	CompSci	http://www.sec.gov/Archives/edgar/data/933738/000118518514002271/eng-20140628.xml
LAKES ENTERTAINMENT INC	CompSci	http://www.sec.gov/Archives/edgar/data/1071255/000143774914014580/laco-20140629.xml
ALPHA PRO TECH LTD	CompSci	http://www.sec.gov/Archives/edgar/data/884269/000143774914014336/apt-20140630.xml
Wilhelmina International, Inc.	CompSci	http://www.sec.gov/Archives/edgar/data/1013706/000117184314003879/whlm-20140630.xml
Bio-AMD Inc.	CompSci	http://www.sec.gov/Archives/edgar/data/1370030/000118518514002107/biad-20140630.xml
hopTo Inc.	CompSci	http://www.sec.gov/Archives/edgar/data/1021435/000143774914014408/hpto-20140630.xml
GSE Holding, Inc.	CompSci	http://www.sec.gov/Archives/edgar/data/1275712/000117184314002397/gse-20140331.xml
CYCLONE POWER TECHNOLOGIES INC	CompSci	http://www.sec.gov/Archives/edgar/data/1442711/000139843214000332/cypw-20140630.xml
PAM TRANSPORTATION SERVICES INC	CompSci	http://www.sec.gov/Archives/edgar/data/798287/000143774914014724/ptsi-20140630.xml
CLEAN DIESEL TECHNOLOGIES INC	CompSci	http://www.sec.gov/Archives/edgar/data/949428/000151316214000459/cdti-20140630.xml
AIR T INC	CompSci	http://www.sec.gov/Archives/edgar/data/353184/000035318414000029/airt-20140630.xml
AGR Tools, Inc.	CompSci	http://www.sec.gov/Archives/edgar/data/1352858/000118518512000259/agrt-20111231.xml
CytoCore Inc	DataTracks	http://www.sec.gov/Archives/edgar/data/75439/000114420414051456/cyoe-20140630.xml
SANTA FE FINANCIAL CORP	DataTracks	http://www.sec.gov/Archives/edgar/data/86759/000114420414031724/sfef-20140331.xml
RESPONSE GENETICS INC	DataTracks	http://www.sec.gov/Archives/edgar/data/1124608/000114420414050100/rgdx-20140630.xml
REMEDENT, INC.	DataTracks	http://www.sec.gov/Archives/edgar/data/1078037/000114420414051175/remi-20140630.xml
RICHFIELD OIL & GAS Co	DataTracks	http://www.sec.gov/Archives/edgar/data/1537834/000114420414050225/roil-20140630.xml
GBS Enterprises Inc	DataTracks	http://www.sec.gov/Archives/edgar/data/1413754/000114420414030876/gbsx-20130930.xml
CUI Global, Inc.	DataTracks	http://www.sec.gov/Archives/edgar/data/1108967/000114420414048534/cui-20140630.xml
CONSOLIDATED WATER CO LTD	DataTracks	http://www.sec.gov/Archives/edgar/data/928340/000114420414048494/cwco-20140630.xml

Entity Registrant Name	Generator	LinkToXBRLInstance
INERGETICS INC	DataTracks	http://www.sec.gov/Archives/edgar/data/72170/000114420414049888/nrti-20140630.xml
Rackwise, Inc.	DataTracks	http://www.sec.gov/Archives/edgar/data/1476638/000114420414031224/rack-20140331.xml
China Biologic Products, Inc.	DataTracks	http://www.sec.gov/Archives/edgar/data/1369868/000114420414047094/cbpo-20140630.xml
SUNRISE REAL ESTATE GROUP INC	DataTracks	http://www.sec.gov/Archives/edgar/data/1083490/000114420413065952/srre-20130930.xml
MILLENNIUM HEALTHCARE INC.	DataTracks	http://www.sec.gov/Archives/edgar/data/1582054/000114420414051463/znhl-20140630.xml
THERMOENERGY CORP	DataTracks	http://www.sec.gov/Archives/edgar/data/884504/000114420414030751/tmenob-20140331.xml
Deyu Agriculture Corp.	DataTracks	http://www.sec.gov/Archives/edgar/data/1467746/000114420414048121/deyu-20140630.xml
ID SYSTEMS INC	DataTracks	http://www.sec.gov/Archives/edgar/data/49615/000114420414049800/idsy-20140630.xml
INTERGROUP CORP	DataTracks	http://www.sec.gov/Archives/edgar/data/69422/000114420414031735/intg-20140331.xml
MARCUS CORP	DataTracks	http://www.sec.gov/Archives/edgar/data/62234/000114420414021372/mcs-20140227.xml
MEDICAL TRANSCRIPTION BILLING, CORP	DataTracks	http://www.sec.gov/Archives/edgar/data/1582982/000114420414052829/mtbc-20140630.xml
AMERICAN BIO MEDICA CORP	DataTracks	http://www.sec.gov/Archives/edgar/data/896747/000114420414049769/abmc-20140630.xml
PORTSMOUTH SQUARE INC	DataTracks	http://www.sec.gov/Archives/edgar/data/79661/000114420414031737/prsi-20140331.xml
NET TALK.COM, INC.	DataTracks	http://www.sec.gov/Archives/edgar/data/1383825/000114420414051110/ntlk-20140630.xml
Peninsula Gaming, LLC	EDGARizerX	http://www.sec.gov/Archives/edgar/data/1235662/000129910912000028/peng-20120930.xml
Ruby Creek Resources, Inc.	Ez-XBRL	http://www.sec.gov/Archives/edgar/data/1379810/000114420412041347/rbyc-20120531.xml
Net Element, Inc.	Ez-XBRL	http://www.sec.gov/Archives/edgar/data/1293330/000114420412046672/nete-20120630.xml
MESA ENERGY HOLDINGS, INC.	Ez-XBRL	http://www.sec.gov/Archives/edgar/data/1425597/000114420412062609/mseh-20120930.xml
MYOS Corp	Ez-XBRL	http://www.sec.gov/Archives/edgar/data/1402479/000121390014005781/atth-20140630.xml
Luxeyard, Inc.	Ez-XBRL	http://www.sec.gov/Archives/edgar/data/1493587/000114420412063927/luxr-20120930.xml
OMEGA HEALTHCARE INVESTORS INC	Ez-XBRL	http://www.sec.gov/Archives/edgar/data/888491/000157104914003695/ohi-20140630.xml
Reach Messaging Holdings, Inc.	Ez-XBRL	http://www.sec.gov/Archives/edgar/data/1429900/000114420411053029/rcmh-20110630.xml
INTEGRAL VISION INC	Ez-XBRL	http://www.sec.gov/Archives/edgar/data/719152/000114420412054035/invi-20120630.xml
IDT CORP	Ez-XBRL	http://www.sec.gov/Archives/edgar/data/1005731/000121390014004075/idt-20140430.xml
Dehaier Medical Systems Ltd	Ez-XBRL	http://www.sec.gov/Archives/edgar/data/1474627/000114420412061280/dhrm-20120930.xml
Omagine, Inc.	Ez-XBRL	http://www.sec.gov/Archives/edgar/data/820600/000101376214000871/omag-20140630.xml
SkyShop Logistics, Inc.	Ez-XBRL	http://www.sec.gov/Archives/edgar/data/1354027/000118811211003177/skpn-20110930.xml
SOUTHERN USA RESOURCES INC.	Ez-XBRL	http://www.sec.gov/Archives/edgar/data/1397832/000121390012006218/agph-20120930.xml
Vantone International Group, Inc.	Ez-XBRL	http://www.sec.gov/Archives/edgar/data/1101423/000121390012000846/vnti-20111231.xml
ARC Group, Inc.	Ez-XBRL	http://www.sec.gov/Archives/edgar/data/1452872/000157104914003972/anpz-20140629.xml
X-Factor Communications Holdings, Inc.	Ez-XBRL	http://www.sec.gov/Archives/edgar/data/1517653/000121390013004379/orsi-20130630.xml
CINTEL CORP	Ez-XBRL	http://www.sec.gov/Archives/edgar/data/1191334/000101376211003152/cncn-20110930.xml
Attitude Drinks Inc.	Ez-XBRL	http://www.sec.gov/Archives/edgar/data/1416183/000121390014004488/attd-20130630.xml
SOLITRON DEVICES INC	Ez-XBRL	http://www.sec.gov/Archives/edgar/data/91668/000121390014004697/sodi-20140531.xml
Carbon Natural Gas Co	Ez-XBRL	http://www.sec.gov/Archives/edgar/data/86264/000121390014005825/crbo-20140630.xml
WORLDGATE COMMUNICATIONS INC	Ez-XBRL	http://www.sec.gov/Archives/edgar/data/1030058/000114420411062517/wgat-20110930.xml
China Premium Lifestyle Enterprise, Inc.	Ez-XBRL	http://www.sec.gov/Archives/edgar/data/1309346/000114420412062751/cply-20120930.xml
Alternate Energy Solutions, Inc.	Ez-XBRL	http://www.sec.gov/Archives/edgar/data/1421816/000114420412030484/taec-20120331.xml
DC BRANDS INTERNATIONAL INC	Ez-XBRL	http://www.sec.gov/Archives/edgar/data/1393463/000121390014006122/dcbr-20140630.xml
SIONIX CORP	Ez-XBRL	http://www.sec.gov/Archives/edgar/data/764667/000121390013004833/sinx-20130630.xml
Alternative Energy & Environmental Solutions, Inc.	Ez-XBRL	http://www.sec.gov/Archives/edgar/data/1504239/000121390014004225/alte-20140430.xml

Entity Registrant Name	Generator	LinkToXBRLInstance
CALAIS RESOURCES INC	Ez-XBRL	http://www.sec.gov/Archives/edgar/data/1044650/000114420412023241/caauf-20120229.xml
DecisionPoint Systems, Inc.	Ez-XBRL	http://www.sec.gov/Archives/edgar/data/1505611/000101376214000927/dpsi-20140630.xml
BAKKEN RESOURCES INC	Ez-XBRL	http://www.sec.gov/Archives/edgar/data/1450390/000114544314001176/bkkn-20140630.xml
CALL NOW INC	Ez-XBRL	http://www.sec.gov/Archives/edgar/data/869484/000120677411001924/clnw-20110630.xml
Talecris Biotherapeutics Holdings Corp.	Fujitsu	http://www.sec.gov/Archives/edgar/data/1405197/000110465911022974/tlcr-20110331.xml
NOCOPI TECHNOLOGIES INC/MD/	Fujitsu	http://www.sec.gov/Archives/edgar/data/888981/000119312512219432/nnup-20120331.xml
CONSTELLATION ENERGY GROUP INC	Fujitsu	http://www.sec.gov/Archives/edgar/data/9466/000104746911009122/ceg-20110930.xml
NBC ACQUISITION CORP	Fujitsu	http://www.sec.gov/Archives/edgar/data/1056756/000119312512061225/nbcacq-20111231.xml
Evolucia Inc.	Fujitsu	http://www.sec.gov/Archives/edgar/data/1383006/000121465914005736/iled-20140630.xml
FORCE PROTECTION INC	Fujitsu	http://www.sec.gov/Archives/edgar/data/1032863/000110465911061641/frpt-20110930.xml
Inelco Corp	GoXBRL	http://www.sec.gov/Archives/edgar/data/1427352/000147793213003942/ontc-20130630.xml
Guar Global Ltd.	GoXBRL	http://www.sec.gov/Archives/edgar/data/1415751/000116552713001057/ggbl-20131031.xml
RAPTOR RESOURCES HOLDINGS INC.	GoXBRL	http://www.sec.gov/Archives/edgar/data/1413299/000141588914002772/rrii-20140630.xml
REVE TECHNOLOGIES, INC.	GoXBRL	http://www.sec.gov/Archives/edgar/data/1495028/000147793214004370/bssp-20140630.xml
DAIS ANALYTIC CORP	GoXBRL	http://www.sec.gov/Archives/edgar/data/1125699/000147793214004443/dlyt-20140630.xml
MOBILITY HOLDINGS CORP.	GoXBRL	http://www.sec.gov/Archives/edgar/data/1447380/000141588914002512/mfon-20140630.xml
DOUBLE CROWN RESOURCES INC.	GoXBRL	http://www.sec.gov/Archives/edgar/data/1366407/000147793214004446/ddcc-20140630.xml
MMEX MINING CORPORATION	GoXBRL	http://www.sec.gov/Archives/edgar/data/1440799/000147793213001205/mmex-20130131.xml
AMERICAN ENERGY GROUP LTD	GoXBRL	http://www.sec.gov/Archives/edgar/data/843212/000147793214002757/aegg-20140331.xml
ALL AMERICAN SPORTPARK INC	GoXBRL	http://www.sec.gov/Archives/edgar/data/930245/000126327914000009/aasp-20140630.xml
APRECIA INC	GoXBRL	http://www.sec.gov/Archives/edgar/data/1380856/000147793212003821/acia-201120331.xml
FITLIFE BRANDS, INC.	GoXBRL	http://www.sec.gov/Archives/edgar/data/1374328/000141588914002345/ftlf-20140630.xml
VIM BEVERAGE, INC.	GoXBRL	http://www.sec.gov/Archives/edgar/data/1478087/000147793214003797/vimb-20140531.xml
AT&T Inc.	IBM Cognos	http://www.sec.gov/Archives/edgar/data/732717/000073271714000110/t-20140630.xml
United States Cellular Corporation	IBM Cognos	http://www.sec.gov/Archives/edgar/data/821130/000082113014000025/usm-20140630.xml
NORTHEAST UTILITIES	IBM Cognos	http://www.sec.gov/Archives/edgar/data/72741/000007274114000040/nu-20140630.xml
MGE Energy Inc	IBM Cognos	http://www.sec.gov/Archives/edgar/data/1161728/000116172814000020/mgee-20140630.xml
Dolan Co.	IBM Cognos	http://www.sec.gov/Archives/edgar/data/1396838/000119312513436751/dm-20120930.xml
BRINKS CO	IBM Cognos	http://www.sec.gov/Archives/edgar/data/78890/000007889014000018/bco-20140630.xml
AMERISOURCEBERGEN CORP	IBM Cognos	http://www.sec.gov/Archives/edgar/data/1140859/000110465914058233/abc-20140630.xml
NBCUniversal Media, LLC	IBM Cognos	http://www.sec.gov/Archives/edgar/data/902739/000119312513417899/ck0000902739-20130930.xml
3M CO	IBM Cognos	http://www.sec.gov/Archives/edgar/data/66740/000110465914055558/mmm-20140630.xml
Quaker Chemical Corporation	IBM Cognos	http://www.sec.gov/Archives/edgar/data/81362/000008136214000019/kwr-20140630.xml
General Electric Company	IBM Cognos	http://www.sec.gov/Archives/edgar/data/40545/000004054514000034/ge-20140630.xml
EXELON CORP	IBM Cognos	http://www.sec.gov/Archives/edgar/data/1109357/000119312514289535/exc-20140630.xml
COMCAST CORP	IBM Cognos	http://www.sec.gov/Archives/edgar/data/1166691/000119312514278903/cmcsa-20140630.xml
ProLogis	IBM Cognos	http://www.sec.gov/Archives/edgar/data/899881/000095012311047614/pld-20110331.xml
PROGRESS ENERGY INC	IBM Cognos	http://www.sec.gov/Archives/edgar/data/17797/000109409312000214/pgn-20120930.xml
TELEPHONE & DATA SYSTEMS INC /DE/	IBM Cognos	http://www.sec.gov/Archives/edgar/data/1051512/000105151214000052/tds-20140630.xml
Colt Defense LLC	Merrill	http://www.sec.gov/Archives/edgar/data/1508677/000110465914066183/coltdef-20140630.xml
SEABOARD CORP /DE/	Merrill	http://www.sec.gov/Archives/edgar/data/88121/000110465914056921/seb-20140628.xml

Entity Registrant Name	Generator	LinkToXBRLInstance
EMPIRE DISTRICT ELECTRIC CO	Merrill	http://www.sec.gov/Archives/edgar/data/32689/000110465914058463/ede-20140630.xml
SemiLEDs Corp	Merrill	http://www.sec.gov/Archives/edgar/data/1333822/000110465914051550/leds-20140531.xml
WADDELL & REED FINANCIAL INC	Merrill	http://www.sec.gov/Archives/edgar/data/1052100/000110465914055687/wdr-20140630.xml
LIN TV CORP.	Merrill	http://www.sec.gov/Archives/edgar/data/1166789/000110465913062314/tvl-20130630.xml
AMC ENTERTAINMENT INC.	Merrill	http://www.sec.gov/Archives/edgar/data/722077/000104746914006966/amc-20140630.xml
MARKWEST ENERGY PARTNERS L P	Merrill	http://www.sec.gov/Archives/edgar/data/1166036/000110465914057564/mwe-20140630.xml
WAUSAU PAPER CORP.	Merrill	http://www.sec.gov/Archives/edgar/data/105076/000110465914058350/wpp-20140630.xml
HEADWATERS INC	Merrill	http://www.sec.gov/Archives/edgar/data/1003344/000110465914055139/hw-20140630.xml
NEW ENGLAND REALTY ASSOCIATES LIMITED PARTNERSHIP	Merrill	http://www.sec.gov/Archives/edgar/data/746514/000110465914058693/hen-20140630.xml
NBTY INC	Merrill	http://www.sec.gov/Archives/edgar/data/70793/000104746914006981/nty-20140630.xml
EchoStar CORP	Merrill	http://www.sec.gov/Archives/edgar/data/1415404/000110465914057709/sats-20140630.xml
AMC ENTERTAINMENT HOLDINGS, INC.	Merrill	http://www.sec.gov/Archives/edgar/data/1411579/000104746914006698/amch-20140630.xml
MASCO CORP /DE/	Merrill	http://www.sec.gov/Archives/edgar/data/62996/000110465914054330/mas-20140630.xml
MCCLATCHY CO	Merrill	http://www.sec.gov/Archives/edgar/data/1056087/000110465914058807/mni-20140629.xml
Walter Energy, Inc.	Merrill	http://www.sec.gov/Archives/edgar/data/837173/000104746914006688/wlt-20140630.xml
SUNRISE SENIOR LIVING INC	Merrill	http://www.sec.gov/Archives/edgar/data/1011064/000110465912075413/srz-20120930.xml
Hughes Satellite Systems Corp	Merrill	http://www.sec.gov/Archives/edgar/data/1533758/000110465914057712/hssc-20140630.xml
Alphabet Holding Company, Inc.	Merrill	http://www.sec.gov/Archives/edgar/data/1566978/000104746914006980/alpx-20140630.xml
HELEN OF TROY LTD	Merrill	http://www.sec.gov/Archives/edgar/data/916789/000110465914050963/hele-20140531.xml
General Maritime Corp / MI	Merrill	http://www.sec.gov/Archives/edgar/data/1443799/000110465912035932/gmr-20120331.xml
PINNACLE WEST CAPITAL CORP	Merrill	http://www.sec.gov/Archives/edgar/data/764622/000110465914055234/pnw-20140630.xml
ARCBEST CORP /DE/	Merrill	http://www.sec.gov/Archives/edgar/data/894405/000110465914058956/arch-20140630.xml
TransMontaigne Partners L.P.	Merrill	http://www.sec.gov/Archives/edgar/data/1319229/000155837014000108/tp-20140630.xml
HORMEL FOODS CORP /DE/	Merrill	http://www.sec.gov/Archives/edgar/data/48465/000110465914064833/hrl-20140727.xml
ZaZa Energy Corp	Merrill	http://www.sec.gov/Archives/edgar/data/1528393/000110465914060453/zaza-20140630.xml
GENCO SHIPPING & TRADING LTD	Merrill	http://www.sec.gov/Archives/edgar/data/1326200/000110465914061411/gnk-20140630.xml
AECOM TECHNOLOGY CORP	Merrill	http://www.sec.gov/Archives/edgar/data/868857/000110465914057060/acm-20140630.xml
GSI TECHNOLOGY INC	Merrill	http://www.sec.gov/Archives/edgar/data/1126741/000155837014000084/gsit-20140630.xml
TUTOR PERINI Corp	Merrill	http://www.sec.gov/Archives/edgar/data/77543/000110465914056959/tpc-20140630.xml
Wellness Center USA, Inc.	NeoClarus	http://www.sec.gov/Archives/edgar/data/1516887/000107878214001582/wcui-20140630.xml
Regeneca, Inc.	NeoClarus	http://www.sec.gov/Archives/edgar/data/1056598/000107878211003687/rgna-20110930.xml
Stevia Corp	NeoClarus	http://www.sec.gov/Archives/edgar/data/1439813/000116552714000520/stev-20140630.xml
NORTH SPRINGS RESOURCES CORP.	NeoClarus	http://www.sec.gov/Archives/edgar/data/1492168/000107878212000805/nsrs-20120131.xml
China Grand Resorts, Inc.	NeoClarus	http://www.sec.gov/Archives/edgar/data/860543/000107878214001453/cgnd-20140630.xml
First Liberty Power Corp	NeoClarus	http://www.sec.gov/Archives/edgar/data/1415305/000159406214000216/flpc-20140430.xml
RealSource Residential, Inc	NeoClarus	http://www.sec.gov/Archives/edgar/data/1174891/000138713114003000/fil-20140630.xml
MIDDLESEX WATER CO	Novaworks Software	http://www.sec.gov/Archives/edgar/data/66004/000091431714001038/msex-20140630.xml
Mind Solutions Inc.	Novaworks Software	http://www.sec.gov/Archives/edgar/data/1136711/000126246314000683/vois-20140630.xml
AirTouch Communications, Inc.	Novaworks Software	http://www.sec.gov/Archives/edgar/data/1403720/000126493112000796/atch-20120930.xml
LIVEDEAL INC	Novaworks Software	http://www.sec.gov/Archives/edgar/data/1045742/000101968714003070/live-20140630.xml
LAPOLLA INDUSTRIES INC	Novaworks Software	http://www.sec.gov/Archives/edgar/data/875296/000101738614000194/lpad-20140630.xml

Entity Registrant Name	Generator	LinkToXBRLInstance
AmREIT, Inc.	Novaworks Software	http://www.sec.gov/Archives/edgar/data/1397807/000089710114001083/amre-20140630.xml
Applied Optoelectronics, Inc.	Novaworks Software	http://www.sec.gov/Archives/edgar/data/1158114/000101968714003067/aaoi-20140630.xml
James River Coal CO	Novaworks Software	http://www.sec.gov/Archives/edgar/data/1297720/000101968713004136/jrcc-20130930.xml
Innovative Product Opportunities Inc.	Novaworks Software	http://www.sec.gov/Archives/edgar/data/1494413/000126246314000779/ipru-20140630.xml
Attune RTD	Novaworks Software	http://www.sec.gov/Archives/edgar/data/1477776/000149315214002635/aurt-20140630.xml
HYDRODYNEX, INC.	Novaworks Software	http://www.sec.gov/Archives/edgar/data/1438535/000146970914000017/hdyx-20131130.xml
BITZIO, INC.	Novaworks Software	http://www.sec.gov/Archives/edgar/data/1347078/000149315214002528/btzo-20140630.xml
China Global Media Inc	Novaworks Software	http://www.sec.gov/Archives/edgar/data/1450015/000154972713000173/cglo-20130630.xml
ELECTRONIC CONTROL SECURITY INC	Novaworks Software	http://www.sec.gov/Archives/edgar/data/803044/000091431714000696/ekcs-20140331.xml
EAST COAST DIVERSIFIED CORP	Novaworks Software	http://www.sec.gov/Archives/edgar/data/1256540/000101968714002060/ecdc-20140331.xml
BAYOU CITY EXPLORATION, INC.	Novaworks Software	http://www.sec.gov/Archives/edgar/data/1050957/000101968713004231/bycx-20130930.xml
Specialty Contractors, Inc.	Novaworks Software	http://www.sec.gov/Archives/edgar/data/1489039/000112178114000130/spci-20140331.xml
SONO TEK CORP	Novaworks Software	http://www.sec.gov/Archives/edgar/data/806172/000117152014000504/sotk-20140531.xml
Monster Arts Inc.	Novaworks Software	http://www.sec.gov/Archives/edgar/data/1423746/000126246314000815/appz-20140630.xml
Rightscorp, Inc.	Novaworks Software	http://www.sec.gov/Archives/edgar/data/1506270/000149315214002487/riht-20140630.xml
Surna Inc.	Novaworks Software	http://www.sec.gov/Archives/edgar/data/1482541/000149315214002633/srna-20140630.xml
Network 1 Financial Group, Inc.	Novaworks Software	http://www.sec.gov/Archives/edgar/data/1057695/000147124212000935/ntfl-20111231.xml
ROADSHIPS HOLDINGS, INC.	Novaworks Software	http://www.sec.gov/Archives/edgar/data/1389067/000138713113002076/rdsh-20130331.xml
Oracle Corporation	Oracle	http://www.sec.gov/Archives/edgar/data/1341439/000119312514350291/orcl-20140831.xml
FIRST HARTFORD CORP	P3XBRL	http://www.sec.gov/Archives/edgar/data/36369/000100329714000384/fhrt-20140131.xml
FORLINK SOFTWARE CORP INC	P3XBRL	http://www.sec.gov/Archives/edgar/data/866458/000114420413030463/flsw-20130331.xml
GOOD TIMES RESTAURANTS INC	P3XBRL	http://www.sec.gov/Archives/edgar/data/825324/000082532414000024/gtim-20140630.xml
EKSO BIONICS HOLDINGS, INC.	P3XBRL	http://www.sec.gov/Archives/edgar/data/1549084/000114420414047816/ekso-20140630.xml
DEFENSE INDUSTRIES INTERNATIONAL INC	P3XBRL	http://www.sec.gov/Archives/edgar/data/1069563/000117891311003134/dfns-20110930.xml
Professional Diversity Network, Inc.	P3XBRL	http://www.sec.gov/Archives/edgar/data/1546296/000121465914005953/ipdn-20140630.xml
SORL Auto Parts Inc	P3XBRL	http://www.sec.gov/Archives/edgar/data/714284/000114420414050244/sorl-20140630.xml
Midcoast Energy Partners, L.P.	P3XBRL	http://www.sec.gov/Archives/edgar/data/1578685/000119312514290142/mep-20140630.xml
IsoRay, Inc.	P3XBRL	http://www.sec.gov/Archives/edgar/data/728387/000114420414031366/isr-20140331.xml
Mister Goody, Inc.	P3XBRL	http://www.sec.gov/Archives/edgar/data/1515275/000155335014000180/msgo-20131231.xml
KSW INC	QXi	http://www.sec.gov/Archives/edgar/data/1004125/000135448812004108/ksw-20120630.xml
World Surveillance Group Inc.	QXi	http://www.sec.gov/Archives/edgar/data/919742/000110262414001372/wsgi-20140630.xml
Proguard Acquisition Corp.	QXi	http://www.sec.gov/Archives/edgar/data/1300662/000135448813006064/pgrd-20130930.xml
Zevotek, Inc	QXi	http://www.sec.gov/Archives/edgar/data/1364208/000135448812006045/zvtk-20120930.xml
PETROHUNTER ENERGY CORPORATION	QXi	http://www.sec.gov/Archives/edgar/data/1298824/000094935314000059/phun-20130630.xml
GLOBALPAYNET HOLDINGS, INC.	QXi	http://www.sec.gov/Archives/edgar/data/1344807/000135448811004399/gpni-20110930.xml
WORKSTREAM INC	QXi	http://www.sec.gov/Archives/edgar/data/1095266/000139834411002493/wstmf-20110831.xml
PAYMENT DATA SYSTEMS INC	QXi	http://www.sec.gov/Archives/edgar/data/1088034/000135448814004264/pyds-20140630.xml
OXIS INTERNATIONAL INC	QXi	http://www.sec.gov/Archives/edgar/data/109657/000151316012000090/oxis-20120930.xml
Jpak Group, Inc.	QXi	http://www.sec.gov/Archives/edgar/data/1321559/000112178112000170/jpak-20120331.xml
UNITED STATES ANTIMONY CORP	QXi	http://www.sec.gov/Archives/edgar/data/101538/000135448814003995/uamy-20140630.xml
Yasheng Group	QXi	http://www.sec.gov/Archives/edgar/data/1123312/000119983514000413/yhgg-20140630.xml

Entity Registrant Name	Generator	LinkToXBRLInstance
ZBB ENERGY CORP	QXi	http://www.sec.gov/Archives/edgar/data/1140310/000110262414000824/zbb-20140331.xml
GREAT CHINA INTERNATIONAL HOLDINGS, INC.	QXi	http://www.sec.gov/Archives/edgar/data/828878/000103883814000120/gcih-20140630.xml
NOVAGOLD RESOURCES INC	QXi	http://www.sec.gov/Archives/edgar/data/1173420/000110262414001095/ng-20140531.xml
Crystal Rock Holdings, Inc.	QXi	http://www.sec.gov/Archives/edgar/data/1123316/000110262414001502/crvp-20140731.xml
CHEMED CORP	Rivet	http://www.sec.gov/Archives/edgar/data/19584/000115752314003093/che-20140630.xml
DATAWATCH CORP	Rivet	http://www.sec.gov/Archives/edgar/data/792130/000114420414046423/dwch-20140630.xml
Dakota Plains Holdings, Inc.	Rivet	http://www.sec.gov/Archives/edgar/data/1367311/000089710114001113/dakp-20140630.xml
UNIVERSAL CITY DEVELOPMENT PARTNERS LTD	Rivet	http://www.sec.gov/Archives/edgar/data/1262449/000119312511292971/cik0001262450-20110930.xml
SYSCO CORP	Rivet	http://www.sec.gov/Archives/edgar/data/96021/000009602114000027/syy-20140329.xml
SIGMATRON INTERNATIONAL INC	Rivet	http://www.sec.gov/Archives/edgar/data/915358/000091535814000014/sgma-20140731.xml
Dialogic Inc.	Rivet	http://www.sec.gov/Archives/edgar/data/1366649/000136664914000033/c649-20140630.xml
VERMILLION, INC.	Rivet	http://www.sec.gov/Archives/edgar/data/926617/000092661714000044/c617-20140630.xml
COMMUNICATIONS SYSTEMS INC	Rivet	http://www.sec.gov/Archives/edgar/data/22701/000089710114001100/jcs-20140630.xml
IPALCO ENTERPRISES, INC.	Rivet	http://www.sec.gov/Archives/edgar/data/728391/000072839114000019/cik0000728391-20140630.xml
CMS Energy Corporation	Rivet	http://www.sec.gov/Archives/edgar/data/811156/000110465914053168/cms-20140630.xml
PHARMACEUTICAL PRODUCT DEVELOPMENT INC	Rivet	http://www.sec.gov/Archives/edgar/data/1003124/000119312511292827/ppdi-20110930.xml
Green Plains Inc.	Rivet	http://www.sec.gov/Archives/edgar/data/1309402/000130940214000073/gpre-20140630.xml
GREAT ATLANTIC & PACIFIC TEA CO INC	Rivet	http://www.sec.gov/Archives/edgar/data/43300/000004330012000008/cik0000043300-20111203.xml
DPL INC	Rivet	http://www.sec.gov/Archives/edgar/data/787250/000078725014000023/c250-20140630.xml
GOLFSMITH INTERNATIONAL HOLDINGS INC	Rivet	http://www.sec.gov/Archives/edgar/data/1202273/000119312512233908/golf-20120331.xml
RoomStore, Inc.	Rivet	http://www.sec.gov/Archives/edgar/data/1448064/000119312512249192/room-20111130.xml
Triangle Petroleum Corp	Rivet	http://www.sec.gov/Archives/edgar/data/1281922/000110465914065258/tplm-20140731.xml
FRONTIER COMMUNICATIONS CORP	Rivet	http://www.sec.gov/Archives/edgar/data/20520/000002052014000068/ft-20140630.xml
CARDTRONICS INC	Rivet	http://www.sec.gov/Archives/edgar/data/1277856/000127785614000030/catm-20140630.xml
ELANDIA INTERNATIONAL INC.	Rivet	http://www.sec.gov/Archives/edgar/data/1352819/000119312511322537/elane-20110930.xml
BLUE COAT SYSTEMS INC	Rivet	http://www.sec.gov/Archives/edgar/data/1095600/000119312511328772/bcsi-20111031.xml
ENERGY XXI (BERMUDA) LTD	Rivet	http://www.sec.gov/Archives/edgar/data/1343719/000114420414026705/exxi-20140331.xml
Rhino Resource Partners LP	Rivet	http://www.sec.gov/Archives/edgar/data/1490630/000110465914057517/rmo-20140630.xml
Calpian, Inc.	Rivet	http://www.sec.gov/Archives/edgar/data/1414628/000156276214000244/c628-20140630.xml
CAL-MAINE FOODS INC	Rivet	http://www.sec.gov/Archives/edgar/data/16160/000001616014000028/calm-20140830.xml
DENDREON CORP	Rivet	http://www.sec.gov/Archives/edgar/data/1107332/000119312514305042/dndn-20140630.xml
MACK CALI REALTY L P	Rivet	http://www.sec.gov/Archives/edgar/data/1067063/000106706314000012/clip-20140630.xml
Lumos Networks Corp.	Rivet	http://www.sec.gov/Archives/edgar/data/1520744/000152074414000033/lmos-20140630.xml
MWI Veterinary Supply, Inc.	Rivet	http://www.sec.gov/Archives/edgar/data/1323974/000132397414000030/mwiv-20140630.xml
ONCURE HOLDINGS INC	Rivet	http://www.sec.gov/Archives/edgar/data/1375424/000110465912056945/cik0001375424-20120630.xml
ABOVENET INC	Rivet	http://www.sec.gov/Archives/edgar/data/1043533/000114420412026968/abvt-20120331.xml
NOVELLUS SYSTEMS INC	Rivet	http://www.sec.gov/Archives/edgar/data/836106/000119312512215045/nvls-20120331.xml
JONES SODA CO	Rivet	http://www.sec.gov/Archives/edgar/data/1083522/000108352214000061/jsda-20140630.xml
MACK CALI REALTY CORP	Rivet	http://www.sec.gov/Archives/edgar/data/924901/000092490114000019/cli-20140630.xml
ALTEVA, INC.	Rivet	http://www.sec.gov/Archives/edgar/data/104777/000110465914059421/altv-20140630.xml
MRC GLOBAL INC.	Rivet	http://www.sec.gov/Archives/edgar/data/1439095/000143909514000036/mrc-20140630.xml

Entity Registrant Name	Generator	LinkToXBRLInstance
ACL I Corp	RR Donnelley	http://www.sec.gov/Archives/edgar/data/1535013/000119312512459320/aclic-20120930.xml
REX ENERGY CORP	RR Donnelley	http://www.sec.gov/Archives/edgar/data/1397516/000156459014003140/rexx-20140630.xml
STEWART ENTERPRISES INC	RR Donnelley	http://www.sec.gov/Archives/edgar/data/878522/000119312513360409/stei-20130731.xml
TORCHMARK CORP	RR Donnelley	http://www.sec.gov/Archives/edgar/data/320335/000119312514302363/tmk-20140630.xml
TOTAL SYSTEM SERVICES INC	RR Donnelley	http://www.sec.gov/Archives/edgar/data/721683/000119312514300851/tss-20140630.xml
AGFEED INDUSTRIES, INC.	RR Donnelley	http://www.sec.gov/Archives/edgar/data/1331427/000114420411050116/feed-20110630.xml
Workday, Inc.	RR Donnelley	http://www.sec.gov/Archives/edgar/data/1327811/000119312514329149/wday-20140731.xml
FARO TECHNOLOGIES INC	RR Donnelley	http://www.sec.gov/Archives/edgar/data/917491/000119312514284665/faro-20140628.xml
FUEL SYSTEMS SOLUTIONS, INC.	RR Donnelley	http://www.sec.gov/Archives/edgar/data/1340786/000156459014003843/fsys-20140630.xml
GALECTIN THERAPEUTICS INC	RR Donnelley	http://www.sec.gov/Archives/edgar/data/1133416/000119312514300965/galt-20140630.xml
Ryman Hospitality Properties, Inc.	RR Donnelley	http://www.sec.gov/Archives/edgar/data/1040829/000119312514302375/rhp-20140630.xml
ACETO CORP	RR Donnelley	http://www.sec.gov/Archives/edgar/data/2034/000157104914001637/acet-20140331.xml
RE/MAX Holdings, Inc.	RR Donnelley	http://www.sec.gov/Archives/edgar/data/1581091/000156459014003633/rmax-20140630.xml
Relypsa Inc	RR Donnelley	http://www.sec.gov/Archives/edgar/data/1416792/000156459014003467/rlyp-20140630.xml
SABRE CORP	RR Donnelley	http://www.sec.gov/Archives/edgar/data/1597033/000156459014003332/sabr-20140630.xml
BAETA CORP	RR Donnelley	http://www.sec.gov/Archives/edgar/data/1439636/000114420411067105/baea-20110930.xml
STEPAN CO	RR Donnelley	http://www.sec.gov/Archives/edgar/data/94049/000119312514285984/scl-20140630.xml
Nielsen N.V.	RR Donnelley	http://www.sec.gov/Archives/edgar/data/1492633/000156459014002926/nlsnnv-20140630.xml
MATERIAL SCIENCES CORP	RR Donnelley	http://www.sec.gov/Archives/edgar/data/755003/000119312514006032/masc-20131130.xml
ROKA BIOSCIENCE, INC.	RR Donnelley	http://www.sec.gov/Archives/edgar/data/1472343/000119312514305018/roka-20140630.xml
Actavis, Inc.	RR Donnelley	http://www.sec.gov/Archives/edgar/data/884629/000119312513419835/act-20130930.xml
Mattersight Corp	RR Donnelley	http://www.sec.gov/Archives/edgar/data/1094348/000119312514300615/matr-20140630.xml
RR Donnelley & Sons Co	RR Donnelley	http://www.sec.gov/Archives/edgar/data/29669/000156459014002986/rrd-20140630.xml
ACTAVIS PLC	RR Donnelley	http://www.sec.gov/Archives/edgar/data/1578845/000119312514295884/act-20140630.xml
RYERSON HOLDING CORP	RR Donnelley	http://www.sec.gov/Archives/edgar/data/1481582/000119312514309096/ck0001481582-20140630.xml
ENERNOC INC	RR Donnelley	http://www.sec.gov/Archives/edgar/data/1244937/000119312514301329/enoc-20140630.xml
GRUBB & ELLIS CO	RR Donnelley	http://www.sec.gov/Archives/edgar/data/216039/000095012311098630/gbe-20110930.xml
MARCHEX INC	RR Donnelley	http://www.sec.gov/Archives/edgar/data/1224133/000119312514304896/mchx-20140630.xml
Babcock & Wilcox Co	RR Donnelley	http://www.sec.gov/Archives/edgar/data/1486957/000119312514298317/bwc-20140630.xml
ERESEARCHTECHNOLOGY INC /DE/	RR Donnelley	http://www.sec.gov/Archives/edgar/data/1026650/000119312512215379/eres-20120331.xml
RYERSON INC.	RR Donnelley	http://www.sec.gov/Archives/edgar/data/790528/000119312514309102/ck0000790528-20140630.xml
TECO ENERGY INC	RR Donnelley	http://www.sec.gov/Archives/edgar/data/350563/000119312514291583/te-20140630.xml
EVERTEC Group, LLC	RR Donnelley	http://www.sec.gov/Archives/edgar/data/1517783/000119312512469889/evrt-20120930.xml
EVERTEC, Inc.	RR Donnelley	http://www.sec.gov/Archives/edgar/data/1559865/000119312514298575/evtc-20140630.xml
CALAVO GROWERS INC	RR Donnelley	http://www.sec.gov/Archives/edgar/data/1133470/000119312514340583/cvgw-20140731.xml
SAVIENT PHARMACEUTICALS INC	RR Donnelley	http://www.sec.gov/Archives/edgar/data/722104/000119312513442309/svntq-20130930.xml
TIDEWATER INC	RR Donnelley	http://www.sec.gov/Archives/edgar/data/98222/000119312514297928/tdw-20140630.xml
Marcus & Millichap, Inc.	RR Donnelley	http://www.sec.gov/Archives/edgar/data/1578732/000119312514308723/mmi-20140630.xml
ALLISON TRANSMISSION HOLDINGS INC	RR Donnelley	http://www.sec.gov/Archives/edgar/data/1411207/000119312514279688/alsn-20140630.xml
Cogdell Spencer Inc.	RR Donnelley	http://www.sec.gov/Archives/edgar/data/1332896/000095012311096528/csa-20110930.xml
SOONER HOLDINGS INC /OK/	RR Donnelley	http://www.sec.gov/Archives/edgar/data/861370/000114420411063626/soon-20110930.xml

Entity Registrant Name	Generator	LinkToXBRLInstance
PGT, Inc.	RR Donnelley	http://www.sec.gov/Archives/edgar/data/1354327/000119312514286973/pgti-20140628.xml
KORN FERRY INTERNATIONAL	RR Donnelley	http://www.sec.gov/Archives/edgar/data/56679/000119312514336575/kfy-20140731.xml
COBRA ELECTRONICS CORP	RR Donnelley	http://www.sec.gov/Archives/edgar/data/30828/000119312514307697/cobr-20140630.xml
MONSTER WORLDWIDE, INC.	RR Donnelley	http://www.sec.gov/Archives/edgar/data/1020416/000119312514295864/mww-20140630.xml
WEST CORP	RR Donnelley	http://www.sec.gov/Archives/edgar/data/1024657/000119312514294885/wstc-20140630.xml
Pattern Energy Group Inc.	RR Donnelley	http://www.sec.gov/Archives/edgar/data/1561660/000119312514294424/pegi-20140630.xml
Aptalis Pharma Inc	RR Donnelley	http://www.sec.gov/Archives/edgar/data/1444570/000119312512052580/aphi-20111231.xml
PLATINUM STUDIOS, INC.	RR Donnelley	http://www.sec.gov/Archives/edgar/data/1410132/000114420411065558/pdos-20110930.xml
Arc Logistics Partners LP	RR Donnelley	http://www.sec.gov/Archives/edgar/data/1583744/000156459014003802/arcx-20140630.xml
ARROWHEAD RESEARCH CORP	RR Donnelley	http://www.sec.gov/Archives/edgar/data/879407/000156459014003557/arwr-20140630.xml
CHINA POLYPEPTIDE GROUP, INC.	RR Donnelley	http://www.sec.gov/Archives/edgar/data/1435530/000114420411048931/chpn-20110630.xml
ICONIX BRAND GROUP, INC.	RR Donnelley	http://www.sec.gov/Archives/edgar/data/857737/000119312514298324/icon-20140630.xml
KAIBO FOODS CO LTD	RR Donnelley	http://www.sec.gov/Archives/edgar/data/1426874/000114420412047254/kkfc-20120630.xml
Nielsen CO B.V.	RR Donnelley	http://www.sec.gov/Archives/edgar/data/1397410/000156459014002928/ncbv-20140630.xml
QUALITY DISTRIBUTION INC	RR Donnelley	http://www.sec.gov/Archives/edgar/data/922863/000119312514303142/qity-20140630.xml
Prologis, Inc.	RR Donnelley	http://www.sec.gov/Archives/edgar/data/1045609/000119312514296172/pld-20140630.xml
Cinemark Holdings, Inc.	RR Donnelley	http://www.sec.gov/Archives/edgar/data/1385280/000119312514294473/cnk-20140630.xml
ANALOGIC CORP	RR Donnelley	http://www.sec.gov/Archives/edgar/data/6284/000119312514228598/alog-20140430.xml
AMERICAN PACIFIC CORP	RR Donnelley	http://www.sec.gov/Archives/edgar/data/350832/000119312514038642/apfc-20131231.xml
OPNEXT INC	RR Donnelley	http://www.sec.gov/Archives/edgar/data/1157780/000119312512049454/opxt-20111231.xml
MODUSLINK GLOBAL SOLUTIONS INC	RR Donnelley	http://www.sec.gov/Archives/edgar/data/914712/000119312514230548/mlnk-20140430.xml
CINEMARK USA INC /TX	RR Donnelley	http://www.sec.gov/Archives/edgar/data/885975/000119312514302531/ck0000885975-20140630.xml
VIRTUS INVESTMENT PARTNERS, INC.	RR Donnelley	http://www.sec.gov/Archives/edgar/data/883237/000119312514284841/vrts-20140630.xml
SONIC FOUNDRY INC	RR Donnelley	http://www.sec.gov/Archives/edgar/data/1029744/000119312514308408/sofo-20140630.xml
MGM Resorts International	RR Donnelley	http://www.sec.gov/Archives/edgar/data/789570/000119312514303368/mgm-20140630.xml
American Electric Technologies Inc	RR Donnelley	http://www.sec.gov/Archives/edgar/data/1043186/000156459014003739/aeti-20140630.xml
PHI INC	RR Donnelley	http://www.sec.gov/Archives/edgar/data/350403/000119312514303104/phii-20140630.xml
MEDNAX, INC.	RR Donnelley	http://www.sec.gov/Archives/edgar/data/893949/000119312514289739/md-20140630.xml
SOHU COM INC	Unknown	http://www.sec.gov/Archives/edgar/data/1104188/000119312514301659/sohu-20140630.xml
BigBand Networks, Inc.	Unknown	http://www.sec.gov/Archives/edgar/data/1381325/000114036111052664/bbnd-20110930.xml
TELUPAY INTERNATIONAL INC	Unknown	http://www.sec.gov/Archives/edgar/data/1355559/000147237514000233/tpy-20140630.xml
SOUTH JERSEY GAS Co	WebFilings	http://www.sec.gov/Archives/edgar/data/1035216/000103521614000013/sjg-20140630.xml
Steel Excel Inc.	WebFilings	http://www.sec.gov/Archives/edgar/data/709804/000070980414000023/sxcl-20140630.xml
SPECTRA ENERGY PARTNERS, LP	WebFilings	http://www.sec.gov/Archives/edgar/data/1394074/000144530514003482/sep-20140630.xml
SPECTRA ENERGY CORP.	WebFilings	http://www.sec.gov/Archives/edgar/data/1373835/000144530514003479/se-20140630.xml
ACCELRY, INC.	WebFilings	http://www.sec.gov/Archives/edgar/data/1002388/000100238813000040/accl-20130930.xml
Enable Midstream Partners, LP	WebFilings	http://www.sec.gov/Archives/edgar/data/1591763/000159176314000031/enbl-20140630.xml
CENTERPOINT ENERGY HOUSTON ELECTRIC LLC	WebFilings	http://www.sec.gov/Archives/edgar/data/48732/000004873214000016/cehe-20140630.xml
EL PASO ELECTRIC CO /TX/	WebFilings	http://www.sec.gov/Archives/edgar/data/31978/000003197814000029/ee-20140630.xml
El Paso Pipeline Partners, L.P.	WebFilings	http://www.sec.gov/Archives/edgar/data/1410838/000141083814000042/epb-20140630.xml
Stock Building Supply Holdings, Inc.	WebFilings	http://www.sec.gov/Archives/edgar/data/1574815/000157481514000019/stck-20140630.xml

Entity Registrant Name	Generator	LinkToXBRLInstance
SuccessFactors, Inc.	WebFilings	http://www.sec.gov/Archives/edgar/data/1402305/000144530511003291/sfsf-20110930.xml
WYNN RESORTS LTD	WebFilings	http://www.sec.gov/Archives/edgar/data/1174922/000117492214000025/wynn-20140630.xml
SOUTH JERSEY INDUSTRIES INC	WebFilings	http://www.sec.gov/Archives/edgar/data/91928/000009192814000062/sj-20140630.xml
VERINT SYSTEMS INC	WebFilings	http://www.sec.gov/Archives/edgar/data/1166388/000116638814000081/vrnt-20140731.xml
TITAN INTERNATIONAL INC	WebFilings	http://www.sec.gov/Archives/edgar/data/899751/000089975114000051/twi-20140630.xml
Allied Nevada Gold Corp.	WebFilings	http://www.sec.gov/Archives/edgar/data/1376610/000137661014000039/anv-20140630.xml
WESTLAKE CHEMICAL PARTNERS LP	WebFilings	http://www.sec.gov/Archives/edgar/data/1604665/000160466514000003/wlcp-20140630.xml
WESTLAKE CHEMICAL CORP	WebFilings	http://www.sec.gov/Archives/edgar/data/1262823/000126282314000021/wlk-20140630.xml
U S GLOBAL INVESTORS INC	WebFilings	http://www.sec.gov/Archives/edgar/data/754811/000075481114000056/grow-20140331.xml
VALSPAR CORP	WebFilings	http://www.sec.gov/Archives/edgar/data/102741/000089710114001218/val-20140725.xml
ARC Document Solutions, Inc.	WebFilings	http://www.sec.gov/Archives/edgar/data/1305168/000130516814000007/arc-20140630.xml
Vantiv, Inc.	WebFilings	http://www.sec.gov/Archives/edgar/data/1533932/000153393214000220/vntv-20140630.xml
Allegiant Travel CO	WebFilings	http://www.sec.gov/Archives/edgar/data/1362468/000136246814000038/alg-20140630.xml
VERIFONE SYSTEMS, INC.	WebFilings	http://www.sec.gov/Archives/edgar/data/1312073/000131207314000038/pay-20140731.xml
CHOICE HOTELS INTERNATIONAL INC /DE	WebFilings	http://www.sec.gov/Archives/edgar/data/1046311/000104631114000010/chh-20140630.xml
Amgen Inc.	WebFilings	http://www.sec.gov/Archives/edgar/data/318154/000031815414000017/amgn-20140630.xml
Western Refining, Inc.	WebFilings	http://www.sec.gov/Archives/edgar/data/1339048/000133904814000073/wnr-20140630.xml
VERISIGN INC/CA	WebFilings	http://www.sec.gov/Archives/edgar/data/1014473/000101447314000040/vrsn-20140630.xml
AMERICAN REALTY CAPITAL PROPERTIES, INC.	WebFilings	http://www.sec.gov/Archives/edgar/data/1507385/000150738514000028/arcp-20140630.xml
AMERICAN MEDIA INC	WebFilings	http://www.sec.gov/Archives/edgar/data/880555/000088055514000038/ami-20140630.xml
WESTAR ENERGY INC /KS	WebFilings	http://www.sec.gov/Archives/edgar/data/54507/000005450714000022/wr-20140630.xml
WALT DISNEY CO/	WebFilings	http://www.sec.gov/Archives/edgar/data/1001039/000100103914000195/dis-20140628.xml
AMERICAN AIRLINES INC	WebFilings	http://www.sec.gov/Archives/edgar/data/4515/000000451513000053/amr-20130930.xml
VECTREN CORP	WebFilings	http://www.sec.gov/Archives/edgar/data/1096385/000109638514000059/vvc-20140630.xml
BEMIS CO INC	WebFilings	http://www.sec.gov/Archives/edgar/data/11199/000001119914000023/bms-20140630.xml
SUN HYDRAULICS CORP	WebFilings	http://www.sec.gov/Archives/edgar/data/1024795/000102479514000028/snhy-20140628.xml
Super Micro Computer, Inc.	WebFilings	http://www.sec.gov/Archives/edgar/data/1375365/000144530514001932/smci-20140331.xml
WYNN LAS VEGAS LLC	WebFilings	http://www.sec.gov/Archives/edgar/data/1180638/000118063814000009/wynn-20140630.xml
ADS Waste Holdings, Inc.	WebFilings	http://www.sec.gov/Archives/edgar/data/1585790/000144530514003690/ck0001585790-20140630.xml
AFFYMETRIX INC	WebFilings	http://www.sec.gov/Archives/edgar/data/913077/000091307714000028/affx-20140630.xml
TALLGRASS ENERGY PARTNERS, LP	WebFilings	http://www.sec.gov/Archives/edgar/data/1569134/000156913414000006/tep-20140630.xml
CHARMING SHOPPES INC	WebFilings	http://www.sec.gov/Archives/edgar/data/19353/00001935312000034/chrs-20120428.xml
AGENUS INC	WebFilings	http://www.sec.gov/Archives/edgar/data/1098972/000144530514003324/agen-20140630.xml
ALLETE INC	WebFilings	http://www.sec.gov/Archives/edgar/data/66756/000006675614000080/ale-20140630.xml
TRANSUNION HOLDING COMPANY, INC.	WebFilings	http://www.sec.gov/Archives/edgar/data/1552033/000155203314000068/ck0001552033-20140630.xml
Carey Watermark Investors Inc	WebFilings	http://www.sec.gov/Archives/edgar/data/1430259/000143025914000020/cwi-20140630.xml
WISCONSIN POWER & LIGHT CO	WebFilings	http://www.sec.gov/Archives/edgar/data/352541/000035254114000019/int-20140630.xml
TUCSON ELECTRIC POWER COMPANY	WebFilings	http://www.sec.gov/Archives/edgar/data/941138/000094113814000128/uns-20140630.xml
AVAYA INC	WebFilings	http://www.sec.gov/Archives/edgar/data/1116521/000111652114000058/cik000111652-20140630.xml
Tumi Holdings, Inc.	WebFilings	http://www.sec.gov/Archives/edgar/data/1535031/000153503114000037/tumi-20140629.xml
TYSON FOODS INC	WebFilings	http://www.sec.gov/Archives/edgar/data/100493/000010049314000150/tsn-20140628.xml

Entity Registrant Name	Generator	LinkToXBRLInstance
ANADARKO PETROLEUM CORP	WebFilings	http://www.sec.gov/Archives/edgar/data/773910/000077391014000040/apc-20140630.xml
ANNIE'S, INC.	WebFilings	http://www.sec.gov/Archives/edgar/data/1431897/000144530514003508/bny-20140630.xml
WHIRLPOOL CORP /DE/	WebFilings	http://www.sec.gov/Archives/edgar/data/106640/000010664014000030/whr-20140630.xml
Boardwalk Pipeline Partners, LP	WebFilings	http://www.sec.gov/Archives/edgar/data/1336047/000133604714000046/bwp-20140630.xml
Panhandle Eastern Pipe Line Co LP	WebFilings	http://www.sec.gov/Archives/edgar/data/76063/000007606314000021/pepl-20140630.xml
PREMIER, INC.	WebFilings	http://www.sec.gov/Archives/edgar/data/1577916/000157791614000015/premierinc-20140331.xml
LABORATORY CORP OF AMERICA HOLDINGS	WebFilings	http://www.sec.gov/Archives/edgar/data/920148/000092014814000074/lh-20140630.xml
OLD DOMINION FREIGHT LINE INC/VA	WebFilings	http://www.sec.gov/Archives/edgar/data/878927/000087892714000034/odfl-20140630.xml
KINDER MORGAN, INC.	WebFilings	http://www.sec.gov/Archives/edgar/data/1506307/000150630714000052/kmi-20140630.xml
KINDER MORGAN ENERGY PARTNERS L P	WebFilings	http://www.sec.gov/Archives/edgar/data/888228/000088822814000039/kmp-20140630.xml
KIMBALL INTERNATIONAL INC	WebFilings	http://www.sec.gov/Archives/edgar/data/55772/000005577214000023/kbalb-20140331.xml
KEY ENERGY SERVICES INC	WebFilings	http://www.sec.gov/Archives/edgar/data/318996/000031899614000011/keg-20140630.xml
JDA SOFTWARE GROUP INC	WebFilings	http://www.sec.gov/Archives/edgar/data/1006892/000100689212000040/jdas-20120930.xml
ORION MARINE GROUP INC.	WebFilings	http://www.sec.gov/Archives/edgar/data/1402829/000140282914000044/orn-20140630.xml
INTEGRYS ENERGY GROUP, INC.	WebFilings	http://www.sec.gov/Archives/edgar/data/916863/000091686314000033/teg-20140630.xml
LACLEDE GROUP INC	WebFilings	http://www.sec.gov/Archives/edgar/data/1126956/000112695614000062/lg-20140630.xml
Palo Alto Networks Inc	WebFilings	http://www.sec.gov/Archives/edgar/data/1327567/000132756714000013/panw-20140430.xml
LAKE AREA CORN PROCESSORS LLC	WebFilings	http://www.sec.gov/Archives/edgar/data/1156174/000115617414000012/lacp-20140630.xml
PAR PETROLEUM CORP/CO	WebFilings	http://www.sec.gov/Archives/edgar/data/821483/000144530514003578/parr-20140630.xml
PEREGRINE SEMICONDUCTOR CORP	WebFilings	http://www.sec.gov/Archives/edgar/data/880177/000088017714000090/psmi-20140628.xml
IAC/INTERACTIVECORP	WebFilings	http://www.sec.gov/Archives/edgar/data/891103/000089110314000017/iaci-20140630.xml
HYSTER-YALE MATERIALS HANDLING, INC.	WebFilings	http://www.sec.gov/Archives/edgar/data/1173514/000117351414000081/hy-20140630.xml
Horsehead Holding Corp	WebFilings	http://www.sec.gov/Archives/edgar/data/1385544/000138554414000015/zinc-20140630.xml
PIEDMONT NATURAL GAS CO INC	WebFilings	http://www.sec.gov/Archives/edgar/data/78460/000007846014000004/pny-20140731.xml
HollyFrontier Corp	WebFilings	http://www.sec.gov/Archives/edgar/data/48039/00004803914000052/hfc-20140630.xml
HIGHWATER ETHANOL LLC	WebFilings	http://www.sec.gov/Archives/edgar/data/1371451/000137145114000030/highwater-20140731.xml
POLYONE CORP	WebFilings	http://www.sec.gov/Archives/edgar/data/1122976/000112297615314000145/pol-20140630.xml
HEALTHCARE TRUST OF AMERICA, INC.	WebFilings	http://www.sec.gov/Archives/edgar/data/1360604/000136060414000055/hta-20140630.xml
ROCKWELL COLLINS INC	WebFilings	http://www.sec.gov/Archives/edgar/data/1137411/000113741114000103/col-20140630.xml
INTEGRATED SILICON SOLUTION INC	WebFilings	http://www.sec.gov/Archives/edgar/data/854701/000085470114000008/issi-20140630.xml
Madison Square Garden Co	WebFilings	http://www.sec.gov/Archives/edgar/data/1469372/000146937214000005/msg-20140331.xml
MOLSON COORS BREWING CO	WebFilings	http://www.sec.gov/Archives/edgar/data/24545/00002454514000017/tap-20140630.xml
NETFLIX INC	WebFilings	http://www.sec.gov/Archives/edgar/data/1065280/000106528014000021/nflx-20140630.xml
Mid-America Apartments, L.P.	WebFilings	http://www.sec.gov/Archives/edgar/data/1581776/000158177613000006/maa-20130930.xml
NEWELL RUBBERMAID INC	WebFilings	http://www.sec.gov/Archives/edgar/data/814453/000081445314000125/nwl-20140630.xml
New York REIT, Inc.	WebFilings	http://www.sec.gov/Archives/edgar/data/1474464/000147446414000025/ck0001474464-20140630.xml
MDC PARTNERS INC	WebFilings	http://www.sec.gov/Archives/edgar/data/876883/000144530514003580/mdca-20140630.xml
MCDONALDS CORP	WebFilings	http://www.sec.gov/Archives/edgar/data/63908/00006390814000059/mcd-20140630.xml
NISOURCE INC/DE	WebFilings	http://www.sec.gov/Archives/edgar/data/1111711/000111171114000052/ni-20140630.xml
MARTIN MIDSTREAM PARTNERS LP	WebFilings	http://www.sec.gov/Archives/edgar/data/1176334/000117633414000113/mmlp-20140630.xml
NOBLE ENERGY INC	WebFilings	http://www.sec.gov/Archives/edgar/data/72207/00007220714000038/nbl-20140630.xml

Entity Registrant Name	Generator	LinkToXBRLInstance
Laclede Gas Company	WebFilings	http://www.sec.gov/Archives/edgar/data/57183/000005718314000012/lg-20140331.xml
MAGNUM HUNTER RESOURCES CORP	WebFilings	http://www.sec.gov/Archives/edgar/data/1335190/000133519014000088/mhr-20140630.xml
HANDY & HARMAN LTD.	WebFilings	http://www.sec.gov/Archives/edgar/data/106618/00010661814000018/hnh-20140630.xml
NRG ENERGY, INC.	WebFilings	http://www.sec.gov/Archives/edgar/data/1013871/000101387114000012/nrg-20140630.xml
NRG Yield, Inc.	WebFilings	http://www.sec.gov/Archives/edgar/data/1567683/000156768314000015/nyld-20140630.xml
LIN Television Corporation	WebFilings	http://www.sec.gov/Archives/edgar/data/931058/000093105814000034/lin-20140811.xml
LIN Television Corporation	WebFilings	http://www.sec.gov/Archives/edgar/data/1575571/000157557114000086/lin-20140811.xml
LINCOLN ELECTRIC HOLDINGS INC	WebFilings	http://www.sec.gov/Archives/edgar/data/59527/000005952714000022/leco-20140630.xml
Life Time Fitness, Inc.	WebFilings	http://www.sec.gov/Archives/edgar/data/1076195/000107619514000010/lfm-20140630.xml
Liberty Interactive Corporation	WebFilings	http://www.sec.gov/Archives/edgar/data/1355096/000135509614000052/linta-20140630.xml
NTELOS HOLDINGS CORP	WebFilings	http://www.sec.gov/Archives/edgar/data/1328571/000144530514002965/ntlts-20140630.xml
Lee Enterprises, Inc.	WebFilings	http://www.sec.gov/Archives/edgar/data/58361/000005836114000037/lee-20140629.xml
OGE ENERGY CORP.	WebFilings	http://www.sec.gov/Archives/edgar/data/1021635/000102163514000183/oge-20140630.xml
OKLAHOMA GAS & ELECTRIC CO	WebFilings	http://www.sec.gov/Archives/edgar/data/74145/000007414514000020/ogec-20140630.xml
Marathon Petroleum Corp	WebFilings	http://www.sec.gov/Archives/edgar/data/1510295/000151029514000014/mpc-20140630.xml
SCHWEITZER MAUDUIT INTERNATIONAL INC	WebFilings	http://www.sec.gov/Archives/edgar/data/1000623/000100062314000089/swm-20140630.xml
PORTLAND GENERAL ELECTRIC CO /OR/	WebFilings	http://www.sec.gov/Archives/edgar/data/784977/000078497714000042/por-20140630.xml
MOHEGAN TRIBAL GAMING AUTHORITY	WebFilings	http://www.sec.gov/Archives/edgar/data/1005276/000100527614000010/mtga-20140630.xml
EDISON MISSION ENERGY	WebFilings	http://www.sec.gov/Archives/edgar/data/930835/000093083513000016/eme-20130930.xml
Laredo Petroleum, Inc.	WebFilings	http://www.sec.gov/Archives/edgar/data/1528129/000152812914000139/lpi-20140630.xml
Rose Rock Midstream, L.P.	WebFilings	http://www.sec.gov/Archives/edgar/data/1527622/000152762214000017/rrms-20140630.xml
DUNKIN' BRANDS GROUP, INC.	WebFilings	http://www.sec.gov/Archives/edgar/data/1357204/000135720414000046/dnkn-20140628.xml
DIXIE GROUP INC	WebFilings	http://www.sec.gov/Archives/edgar/data/29332/000002933214000129/dxyn-20140628.xml
DELUXE CORP	WebFilings	http://www.sec.gov/Archives/edgar/data/27996/000002799614000027/dlx-20140630.xml
Delta Natural Gas Co Inc	WebFilings	http://www.sec.gov/Archives/edgar/data/277375/000027737514000013/dgas-20140331.xml
Delphi Automotive PLC	WebFilings	http://www.sec.gov/Archives/edgar/data/1521332/000152133214000038/dlph-20140630.xml
Enlink Midstream, LLC	WebFilings	http://www.sec.gov/Archives/edgar/data/1592000/000159200014000012/enlc-20140630.xml
DARLING INGREDIENTS INC.	WebFilings	http://www.sec.gov/Archives/edgar/data/916540/000091654014000025/dar-20140628.xml
EnLink Midstream Partners, LP	WebFilings	http://www.sec.gov/Archives/edgar/data/1179060/000117906014000017/enlk-20140630.xml
SemGroup Corp	WebFilings	http://www.sec.gov/Archives/edgar/data/1489136/000148913614000020/semg-20140630.xml
Service Corporation International	WebFilings	http://www.sec.gov/Archives/edgar/data/89089/00008908914000021/sci-20140630.xml
Seventy Seven Energy Inc.	WebFilings	http://www.sec.gov/Archives/edgar/data/1532930/000153293014000028/sse-20140630.xml
CROSSTEX ENERGY INC.	WebFilings	http://www.sec.gov/Archives/edgar/data/1209821/000120982113000006/xtxi-20130930.xml
COOPER COMPANIES INC	WebFilings	http://www.sec.gov/Archives/edgar/data/711404/000071140414000013/coo-20140731.xml
SHERWIN WILLIAMS CO	WebFilings	http://www.sec.gov/Archives/edgar/data/89800/00008980014000068/shw-20140630.xml
SIGA TECHNOLOGIES INC	WebFilings	http://www.sec.gov/Archives/edgar/data/1010086/000101008614000013/siga-20140630.xml
SIRIUS XM HOLDINGS INC.	WebFilings	http://www.sec.gov/Archives/edgar/data/908937/000090893714000015/siri-20140630.xml
Cole Real Estate Investments, Inc.	WebFilings	http://www.sec.gov/Archives/edgar/data/1425923/000142592313000037/crei-20130930.xml
SOLAZYME INC	WebFilings	http://www.sec.gov/Archives/edgar/data/1311230/0001311230155566714000069/szym-20140630.xml
CKE RESTAURANTS INC	WebFilings	http://www.sec.gov/Archives/edgar/data/919628/000091962812000011/ckr-20121105.xml
SANDRIDGE ENERGY INC	WebFilings	http://www.sec.gov/Archives/edgar/data/1349436/000134943614000144/sd-20140630.xml

Entity Registrant Name	Generator	LinkToXBRLInstance
Franklin Resources Inc	WebFilings	http://www.sec.gov/Archives/edgar/data/38777/000003877714000203/ben-20140630.xml
GULFPORT ENERGY CORP	WebFilings	http://www.sec.gov/Archives/edgar/data/874499/000144530514003502/gpor-20140630.xml
Progress Energy, Inc	WebFilings	http://www.sec.gov/Archives/edgar/data/1326160/000132616014000022/duk-20140630.xml
QUEST DIAGNOSTICS INC	WebFilings	http://www.sec.gov/Archives/edgar/data/1022079/000102207914000043/dgx-20140630.xml
Gilead Sciences Inc	WebFilings	http://www.sec.gov/Archives/edgar/data/882095/000088209514000038/gild-20140630.xml
QVC INC	WebFilings	http://www.sec.gov/Archives/edgar/data/1254699/000125469914000025/qvc-20140630.xml
GENERAL MOTORS COMPANY	WebFilings	http://www.sec.gov/Archives/edgar/data/1467858/000146785814000213/gm-20140630.xml
REALNETWORKS INC	WebFilings	http://www.sec.gov/Archives/edgar/data/1046327/000104632714000038/mwk-20140630.xml
REGAL ENTERTAINMENT GROUP	WebFilings	http://www.sec.gov/Archives/edgar/data/1168696/000116869614000011/rgc-20140626.xml
GANNETT CO INC /DE/	WebFilings	http://www.sec.gov/Archives/edgar/data/39899/00003989914000027/gci-20140629.xml
Galena Biopharma, Inc.	WebFilings	http://www.sec.gov/Archives/edgar/data/1390478/000139047814000043/gale-20140630.xml
Rock-Tenn CO	WebFilings	http://www.sec.gov/Archives/edgar/data/230498/000023049814000065/rkt-20140630.xml
FREEMPORT-MCMORAN INC	WebFilings	http://www.sec.gov/Archives/edgar/data/831259/000083125914000042/fcx-20140630.xml
CHURCHILL DOWNS INC	WebFilings	http://www.sec.gov/Archives/edgar/data/20212/00002021214000034/chdn-20140630.xml
RESOLUTE FOREST PRODUCTS INC.	WebFilings	http://www.sec.gov/Archives/edgar/data/1393066/000139306614000010/rfp-20140630.xml
FLORIDA POWER & LIGHT CO	WebFilings	http://www.sec.gov/Archives/edgar/data/753308/000075330814000075/nee-20140630.xml
RESOURCE AMERICA, INC.	WebFilings	http://www.sec.gov/Archives/edgar/data/83402/00008340214000047/rexi-20140630.xml
FirstEnergy Solutions Corp.	WebFilings	http://www.sec.gov/Archives/edgar/data/53456/000140770312000003/fe-20120930.xml
FIRSTENERGY CORP	WebFilings	http://www.sec.gov/Archives/edgar/data/1031296/000103129614000042/fe-20140630.xml
FEDERATED INVESTORS INC /PA/	WebFilings	http://www.sec.gov/Archives/edgar/data/1056288/000105628814000016/fii-20140630.xml
EXCO RESOURCES INC	WebFilings	http://www.sec.gov/Archives/edgar/data/316300/000031630014000039/xco-20140630.xml
RICHARDSON ELECTRONICS LTD/DE	WebFilings	http://www.sec.gov/Archives/edgar/data/355948/000035594814000005/rell-20140301.xml
EURONET WORLDWIDE INC	WebFilings	http://www.sec.gov/Archives/edgar/data/1029199/000102919914000051/eefc-20140630.xml
E TRADE FINANCIAL CORP	WebFilings	http://www.sec.gov/Archives/edgar/data/1015780/000101578014000061/etfc-20140630.xml
ENERGY TEXAS, INC.	WebFilings	http://www.sec.gov/Archives/edgar/data/65984/00006598414000228/etr-20140630.xml
REPUBLIC AIRWAYS HOLDINGS INC	WebFilings	http://www.sec.gov/Archives/edgar/data/1159154/000115915414000058/rjet-20140630.xml